EXPERT WITNESS DECLARATION

I, Todd C. Samuels, am an associate with the law offices of Balestreri, Pendleton & Potocki, attorneys of record herein for Defendant/Counterclaimant, Finley Engineering Group, Inc. ("FEG") and am duly licensed to practice law before all Courts of the State of California and the United States District Court for the Southern District of California and declare as follows:

I am one of the attorneys most familiar with the above-captioned action and make this Expert Witness Declaration in support of FEG's expert designation:

1. Dorian Janjic

As to this expert, I am informed and believe that the following is true:

Qualifications:

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Mr. Janjic is a licensed civil engineer in Austria, receiving his degree from Sarajevo University Technology. Mr. Janjic has 20 years experience in technical research, software development, structural analysis, and numerical/technical solutions. A copy of Mr. Janjic's curriculum vitae will be provided upon request.

General Substance of Testimony:

Mr. Janjic will testify regarding the MC3D Software, general software development, bridge casting, and the use of software in the development and construction of bridges. Mr. Janjic may offer opinions regarding the standard of care of a software developer and designer of bridges.

Hourly Fee for Deposition and Trial Testimony:

This expert's fee for providing deposition and trial testimony is €250.00 per hour.

Representation of Availability and Familiarity:

Mr. Janjic has agreed to testify at the time of trial. At the completion of his investigation, review of records and the depositions of percipient and expert witnesses, Mr. Janjic will be sufficiently familiar with the pending action to submit to a meaningful oral deposition concerning his specific testimony, including any opinion and its basis, he may render at the time of trial.

2. Richard Holstrom, CPA, CFE

As to this expert, I am informed and believe that the following is true:

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Qualifications:

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Mr. Holstrom is a licensed Certified Public Accountant in the State of California. A copy of Mr. Holstrom's curriculum vitae will be provided upon request.

General Substance of Testimony

Mr. Holstrom will testify on economic damages and loss of earnings/lost profits, if any, sustained by Plaintiff, including past and present value calculations and any other relevant accounting issues arising in this dispute. Mr. Holstrom will also testify on economic damages and loss of earnings/lost profits relating to FEG and/or Cebus Rimon in regards to the problems that occurred during bridge casting. Mr. Holstrom will also testify as to the reasonableness of Cebus Rimon's damage claim, which FEG seeks to be indemnified by Plaintiff. Mr. Holstrom will also respond to the opinions of other experts relating to his area of expertise.

Hourly Fee for Deposition and Trial Testimony

This expert's fee for providing deposition and trial testimony is \$375.00 per hour.

Representation of Availability and Familiarity

Mr. Holstrom has agreed to testify at the time of trial. At the completion of his investigation, review of records and the depositions of percipient and expert witnesses, Mr. Holstrom will be sufficiently familiar with the pending action to submit to a meaningful oral deposition concerning his specific testimony, including any opinion and its basis, he may render at the time of trial.

Executed this 23th day of March, 2008, at San Diego, California.

Todd C Samuela